

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1785 – HB 2229

March 31, 2009

SUMMARY OF BILL: Requires the Department of Revenue (DOR), with the assistance of all appropriate state departments and agencies, to consult and explore with the Tennessee Congressional Delegation, the Internal Revenue Service, and other appropriate federal agencies concerning the possibility of simplifying and streamlining federal and state requirements placed upon citizens who employ household employees and the forms such employers must file to comply with the Tennessee Employment Security Law, the Federal Unemployment Tax Act, Social Security and Medicare taxes, and other state and federal laws.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Not Significant

Assumptions:

- According to DOR, the Department does not administer federal unemployment tax, Social Security tax, or Medicare tax. DOR indicates that taxpayers of these taxes are required to establish accounts with the Department of Labor and Workforce Development.
- Any increase to state expenditures derived from consultation and exploration with the Tennessee Congressional Delegation, the Internal Revenue Service, and other appropriate federal agencies for the purposes specified in this bill is considered to be not significant and can be accomplished with existing resources.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

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